certify that this correspondence is being deposited Postal Service, with sufficient postage, as U Express mail No. EM 091194431 US in an envelope addressed to: Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 on September 24, 2007 Date of Deposit Amir N. Penn (40,767) Name of applicant, assignee or Registered Representative Signature September 24, 2007 Date of Signature

Our Case No. 11336/434 (P03060US)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
	Allan O. Devantier et al.)
Serial No. 10/684,152) Examiner: Monikang, George C.
Filing Date: October 10, 2003) Group Art Unit No.: 2615
For	SYSTEM FOR SELECTING CORRECTION FACTORS FOR AN AUDIO SYSTEM) Confirmation No.: 2307

RESPONSE TO NON-FINAL OFFICE ACTION DATED APRIL 23, 2007

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Applicants file the enclosed response to the Office Action dated April 23, 2007 as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of the claims that begin on page 3 of this paper.

Remarks begin on page 9 of this paper.

09/26/2007 EHAILE1 00000030 10684152 01 FC:1202 150.00 DA